

Docket No.: 1422-0635PUS1  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

---

In re Patent Application of:  
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 8270

Filed: July 15, 2004

Art Unit: 1796

For: PROCESS FOR PRODUCING WATER-  
ABSORBING RESIN

---

Examiner: M. Bernshteyn

**AMENDMENT UNDER 37 CFR 1.114**

MS RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated May 2, 2008 and the Advisory Action of August 20, 2008, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.